IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 31ST JULY 2007 / 9TH SRAVANA 1929

WP(C).No. 23449 of 2007(N)

PETITIONER:

M/S.RANE ENGINE VALVES LTD ,
PALARIVATTOM,KOCHI-25,REPRESENTED BY ITS
MANAGER,M.JAMPUNATHAN.

BY ADV. SMT.S.K.DEVI

RESPONDENTS:

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1. THE ASSISTANT COMMISIONER-1,
SPECIAL CIRCLE-II,KGST,
COMMERCIAL TAXES,ERNAKULAM.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES,ERNAKULAM.

3. THE INSPECTING ASSITANT COMMISSIONER,
COMMERCIAL TAXES,KAKKANAD,KOCHI-30.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 31/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 23449 of 2007

Dated, this the 31st day of July, 2007

J U D G M E N T

Since petitioner has filed appeal against sales tax assessment for the year 2003-04, there will be stay against Ext.P4 recovery proceedings till disposal of the appeal on petitioner remitting Rs. 3 lakhs within one month from now. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above. If payment is not made, entire demand can be recovered during pendency of appeal and in that case appeal will be disposed of in the usual course. Petitioner can make payment before the 1st respondent and on production of the receipt of the same before the recovery authority, the recovery authority will keep the recovery proceedings pending till disposal of the appeal. Recovery thereafter will be based on the orders in appeal.

This writ petition is disposed of as above.

Sd/-

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg

// TRUE COPY //

PA TO JUDGE.